

In the case of imports, import duties, internal taxes and similar charges imposed in the country of import shall be excluded from the values. In the case of exports, export duties, internal taxes and similar charges imposed in the country of export shall be included in so far as they in fact remain charged on the goods exported.

(b) When in any country *ad valorem* duties are imposed on imports or exports, the values ascertained in conformity with the methods prescribed in the fiscal legislation of such country for the assessment of these duties may be used for the purposes of the statistics of imports or exports, even though they may differ from the values as defined in paragraph (a) above. Similarly, in any such country, the values ascertained by the application of the same methods may be employed in respect of goods exempt from duty or subject to specific duties. When this course is followed in any country, its statistics must show clearly the method of valuation adopted and should give at least an annual, and if possible a detailed, estimate of the values on the basis of the method of valuation described in paragraph (a) above.

IV. The unit or units of measure in which quantities of each commodity are stated—weight, length, area, capacity, &c.—shall be precisely defined.

When the quantity of goods of any kind is expressed in any unit or units of measure other than weight, an estimate of the average weight of each unit, or multiple of units, shall be shown in the annual returns.

In the case of weights, precise definitions shall be given of the meaning of terms such as "gross weight," "net weight" and "legal net weight," with due regard to the varying significance of the same term when applied to different classes of goods.

V. (1) The territory to which the statistics apply shall be understood to include the Customs territory of the country concerned together with all Customs bonded and other warehouses and depôts under Customs control, and all free ports and free zones belonging to that country.

(2) When two or more countries have entered into a Customs union and trade statistics referring to the whole union are published, the territory to which the statistics apply may be the joint area of all the countries comprising that union.

Nothing in this definition shall be interpreted as preventing the publication of separate statistics for non-contiguous territories instead of statistics relating to the whole of the Customs territory, when such Customs territory is composed of non-contiguous territories.

(3) By "transit trade" shall be understood the total of all direct and indirect transit trade, as hereinafter defined.

The direct transit trade of any territory to which the statistics apply (as defined above) shall be understood to include all goods passing through that territory for purposes of transport only, without being placed at the free disposal of the importers or warehoused.

The indirect transit trade of any territory shall be understood to include all goods coming from territories external thereto which are entered into warehouses or depôts, actual or constructive, included in the territory to which the statistics apply (as defined above) and subsequently exported therefrom without being placed at the free disposal of the importers and without having undergone transformation, repair or supplementary treatment other than re-packing, sorting or blending.

VI. The statistical territories to be shown in the returns of trade by countries required by the present Convention shall correspond to the list which forms Part II of this Annex.

Any one of the High Contracting Parties may at any time request the Secretary-General of the League of Nations to take the necessary measures to modify Part II of this Annex in view of changes that may have occurred.

The Committee of Experts provided for in Article 8 shall draw up as soon as possible after their appointment a minimum list of the statistical territories, whether isolated or grouped together, which shall be specified in the statistics of external trade by countries. Nevertheless, any one or more items on this minimum list may be replaced in whole or in part by the items corresponding to it (or to them) contained in the list which forms Part II of this Annex.

In the statistical tables, showing for various categories of goods the countries with which that trade is conducted, those countries with which such trade is unimportant may be grouped under the heading "Other countries," without further specification.

Goods consigned on optional bills of lading and cargoes "for orders" shall be shown separately as consigned "For orders."

VII. In view of the special importance of accurate monetary statistics, returns shall be compiled showing in separate tables, under both weight and value, the imports and exports of: (1) gold coin, (2) gold in bars (in the form acceptable in inter-bank transactions), and (3) other gold.